

Management and Budget

MISSION STATEMENT

The mission of the Office of Management and Budget (OMB) is to support and enhance the effective, efficient operation of County government, maintain the County's fiscal integrity and financial condition, and preserve the County's AAA bond rating by developing, promulgating, and applying appropriate budgetary policies and procedures; providing accurate, timely, and objective information and recommendations to the County Executive, County departments, the County Council, and the general public; preparing and administering the operating and capital budgets in compliance with the County Charter, generally accepted accounting principles, and the policy agendas of elected officials; and ensuring that available resources are efficiently allocated and productively used.

BUDGET OVERVIEW

The total recommended FY08 Operating Budget for the Office of Management and Budget is \$3,967,890, an increase of \$159,030 or 4.2 percent from the FY07 Approved Budget of \$3,808,860. Personnel Costs comprise 95.2 percent of the budget for 35 full-time positions for 31.0 workyears. Operating Expenses account for the remaining 4.8 percent of the FY08 budget.

Not included in the above recommendation is a total of \$197,400 and 1.5 workyears that are charged to Capital Improvements Program - CIP. The funding and workyears for this item are included in the receiving department's budget.

PROGRAM CONTACTS

Contact Mary Beck of the Office of Management and Budget at 240.777.2753 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Budget Preparation and Administration

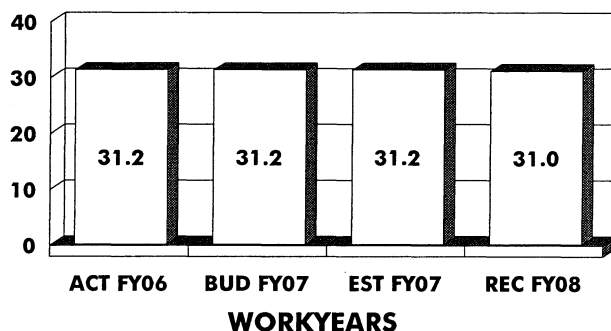
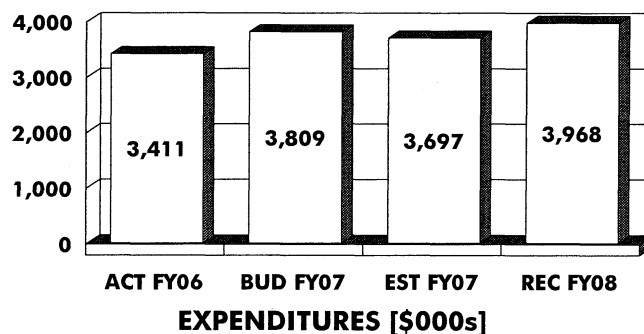
The Budget Preparation and Administration program covers the annual preparation of the Capital Budget, the six-year Public Services Program and Operating Budget, and the various activities designed to assure compliance with the County Charter and decisions of elected officials. The six-year Capital Improvements Program is prepared during even-numbered calendar years. Fiscal policy and procedures are developed to assure conformity with generally accepted accounting principles and County policies.

Six-year fiscal projections are prepared, including the identification of various Executive fiscal policy proposals and planning allocations. Fiscal planning assumptions and debt capacity analyses are updated, guidance is provided to departments and agencies, and budget recommendations are

Program Summary

	Expenditures	WYs
Budget Preparation and Administration	3,967,890	31.0
Totals	3,967,890	31.0

Trends



given to the Executive and Council. In addition, special analyses to monitor expenditures and revenues are conducted periodically during the year. County Executive transfers, Council transfers, and supplemental appropriations are handled as are transactions involving the creation, deletion, and movement of positions in the official position complement.

Related work includes participation in collective bargaining and compensation policy development; fiscal management and policy development; management analyses; measurement initiatives; program evaluations; fiscal impact analyses of legislation and regulations; development and amendment of administrative procedures; development and monitoring of user fees and other revenues; grants coordination; and contract review. The office's leadership, administration, automation, and process management are also included in this program. Staff provide OMB representation on the Contract Review Committee, the Interagency Group on Energy and Utilities Management, the Board of Investment Trustees of the pension system, the Diversity Council, the Telecommunications Transmission Facility Coordinating Group, and the Labor Relations Policy Committee.

FY08 Recommended Changes

	Expenditures	WYs
FY07 Approved	3,808,860	31.2
FY08 CE Recommended	3,967,890	31.0

BUDGET SUMMARY

	Actual FY06	Budget FY07	Estimated FY07	Recommended FY08	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	2,535,029	2,834,300	2,736,200	2,992,380	5.6%
Employee Benefits	664,556	810,410	799,220	783,730	-3.3%
County General Fund Personnel Costs	3,199,585	3,644,710	3,535,420	3,776,110	3.6%
Operating Expenses	211,305	164,150	161,740	191,780	16.8%
Capital Outlay	0	0	0	0	—
County General Fund Expenditures	3,410,890	3,808,860	3,697,160	3,967,890	4.2%
PERSONNEL					
Full-Time	32	32	32	35	9.4%
Part-Time	1	1	1	0	—
Workyears	31.2	31.2	31.2	31.0	-0.6%

FY08 RECOMMENDED CHANGES

	Expenditures	WYs
COUNTY GENERAL FUND		
FY07 ORIGINAL APPROPRIATION	3,808,860	31.2
Other Adjustments (with no service impacts)		
Increase Cost: General Wage and Service Increment Adjustments	170,320	0.0
Increase Cost: Convert Part-time Management and Budget Specialist Position to Full-time & Annualize	20,900	0.3
FY07 Personnel Costs		
Increase Cost: Professional Support Services Contract	19,630	0.0
Increase Cost: Retirement Rate Adjustment	11,290	0.0
Increase Cost: Print CIP Budget Book	10,000	0.0
Increase Cost: Printing and Mail Adjustments	8,000	0.0
Increase Cost: Workforce Adjustment	0	0.1
Decrease Cost: Education and Training	-5,000	0.0
Decrease Cost: Equipment Repair and Maintenance	-5,000	0.0
Decrease Cost: Group Insurance Rate Adjustment	-14,140	0.0
Decrease Cost: Lapse	-56,970	-0.6
FY08 RECOMMENDED:	3,967,890	31.0

FUTURE FISCAL IMPACTS

Title	CE REC. FY08	FY09	FY10	(S000's) FY11	FY12	FY13
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY08 Recommended	3,968	3,968	3,968	3,968	3,968	3,968
No inflation or compensation change is included in outyear projections.						
Labor Contracts	0	203	407	422	422	422
These figures represent the annualization of service increments, general wage adjustments, and associated benefits. Estimated compensation (e.g., general wage adjustments and service increments) for personnel are included for FY09 and beyond.						
Central Duplicating Deficit Recovery Charge	0	0	0	-1	-1	-1
Departments will be assessed a per-employee charge to recover Central Duplicating's negative fund balance by the end of FY09.						
Subtotal Expenditures	3,968	4,172	4,374	4,389	4,389	4,389

MANAGEMENT AND BUDGET

PROGRAM:		PROGRAM ELEMENT:				
Budget Preparation and Administration						
PROGRAM MISSION:						
To support and enhance the effective, efficient operation of County government, maintain the County's fiscal integrity and financial condition, and preserve the County's AAA bond rating by developing, promulgating, and applying appropriate budgetary policies and procedures, and providing accurate, timely, and objective information and recommendations						
COMMUNITY OUTCOMES SUPPORTED:						
<ul style="list-style-type: none">• Ensure high value for tax dollars• Ensure accountability• Support fiscal integrity and public confidence in County government						
PROGRAM MEASURES		FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 BUDGET	FY08 CE REC
Outcomes/Results:						
Bond rating		AAA	AAA	AAA	AAA	Expected
Tax supported expenditures per capita - constant [FY04] dollars		2,842	2,930	3,094	3,203	3,298
Debt service as a percentage of General Fund tax supported revenues (goal: ≤ 10%)		9.52	9.01	9.31	9.08	9.41
Ratio of direct bonded debt per capita to per capita income (%) (goal: ≤ 3.5%)		2.86	2.61	2.88	2.87	2.94
General obligation bonded debt as a percentage of the full assessed value of taxable real property in the County (goal: ≤ 1.5%)		1.57	1.39	1.44	1.37	1.30
CIP Implementation rate: ratio of actual to budgeted capital expenditures for the year (%)		91.2	70.1	103.9	92.0	92.0
Service Quality:						
Receipt of Government Finance Officers Association Distinguished Budget Presentation Award		Yes	Yes	Yes	Yes	Expected
Average number of calendar days required to process:						
Request for Budget Adjustment		5.4	3.6	4.3	4.0	3.5
Position Profile Form		10.1	10.1	9.6	10.0	9.5
Fiscal Impact Statement		NA	24.5	15.4	15.0	14.0
Percentage of regular customers rating as "good" or "very good":						
The helpfulness and cooperativeness of OMB staff		NA	NA	90	90	90
The time it takes OMB to provide requested documents		NA	NA	85	90	90
The clarity and helpfulness of OMB's instructional materials and training		NA	NA	74	85	90
Efficiency:						
OMB staff overtime (hours)		1,868	1,092	1,011	1,200	1,400
Budget preparation and administration cost per \$million total operating budget (\$)		1,060	972	958	981	958
Total hours worked by budget analysts per \$million total operating budget		10.3	10.8	11.0	8.9	8.3
Value of operating budget requests analyzed per analyst workyear (\$millions)		142.1	173.5	194.6	206.2	236.3
Workload/Outputs:						
Total operating budget (\$millions)		3,082.0	3,327.1	3,562.0	3,881.6	4,140.7
Value of operating budget requests analyzed (\$millions)		3,268.0	3,591.9	3,930.3	4,165.8	4,726.7
Number of new or revised CIP projects received		529	80	455	80	475
Number of Requests for Budget Adjustment received		726	782	861	860	860
Number of Position Profile Forms reviewed		587	558	561	575	575
Number of fiscal impact analyses of legislation and regulations		NA	62	65	65	65
Inputs:						
Expenditures (\$000)		3,266	3,233	3,411	3,809	3,968
Workyears - total		32.8	31.7	31.2	31.2	31.0
Workyears - budget analysts		23.0	20.7	20.2	20.2	20.0
Total hours worked by budget analysts		31,601	35,894	39,181	34,582	34,240